



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section
1520 Market St., Suite 3005
St. Louis, Missouri 63103-2630
(314) 657-3490
Fax: (314) 552-7670

December 16, 2015

Honorable James W. Murphy, Sheriff
Civil Courts Building
10 North Tucker Blvd, 8th Floor
St. Louis, MO 63101-2044

Re: Observation of Delinquent Land Tax Sales (Project# 2016-RR02)

Dear Sheriff Murphy,

Enclosed is a report of our observation and review of the Delinquent Land Tax Sale Auction process conducted by the Sheriff's Office from October 13, 2015 to October 15, 2015. The objectives of this observation and review were to determine if:

- Land sales transactions and proceeds were accurately recorded, reported and safeguarded.
- The land sales process was performed in compliance with applicable Missouri State Statutes and with applicable policies and procedures of the City of St. Louis and the Sheriff's Office.

Based on our observation and review, we had no concerns and it does appear that:

- Land sales transactions and proceeds were accurately recorded, reported and safeguarded.
- The land sales process was performed in compliance with applicable Missouri State Statutes and with applicable policies and procedures of the City of St. Louis and the Sheriff's Office.

The review was made under authorization contained in Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

We appreciate the cooperation and support received from your management and staff during the review. If you have any questions, please contact our office at (314) 657-3490.

Respectfully,

A handwritten signature in black ink, appearing to read 'Ishmael Ikpeama', with a stylized, cursive script.

Dr. Ishmael Ikpeama
Internal Audit Supervisor